

**CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL  
CHANDIGARH**

REGIONAL BENCH - COURT NO. I

**Service Tax Appeal No. 61035 of 2018**

[Arising out of Order-in-Appeal No. LUD-EXCUS-001-APP-878-18 dated 28.03.2018 passed by the Commissioner (Appeals), CGST, Ludhiana]

**M/s Garg and Co. Owners**

**.....Appellant**

C/o Shri Rajesh Kumar S/o Shri Sadhu Ram,  
State Bank of Patiala Street Ganesh Colony,  
Ward No.4, Maur Mandi, Bhatinda, Punjab

*VERSUS*

**Commissioner of Central Excise and  
Service Tax, Ludhiana**

**.....Respondent**

Central Excise House, F-Block, Rishi Nagar,  
Ludhiana, Punjab-141001

**APPEARANCE:**

None for the Appellant

Shri Ravinder Jangu, Authorized Representative for the Respondent

**CORAM: HON'BLE MR. S. S. GARG, MEMBER (JUDICIAL)**

**HON'BLE MR. P. ANJANI KUMAR, MEMBER (TECHNICAL)**

**FINAL ORDER NO. 60468/2025**

DATE OF HEARING: 28.03.2025

DATE OF DECISION: 28.03.2025

**PER: S. S. GARG**

Learned Counsel for the appellant wishes to withdraw the present appeal. Prayer allowed and the appeal is dismissed as withdrawn without going into the merits of the case.

(Dictated and pronounced in the open court)

**(S. S. GARG)  
MEMBER (JUDICIAL)**

**(P. ANJANI KUMAR)  
MEMBER (TECHNICAL)**